



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
9800 BLACKWELL ROAD
ROCKVILLE, MD 20850

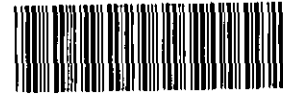
DEC 14 2007

Gary Sundick
Vice President
Listing Qualifications

By Facsimile and First Class Mail

December 14, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



07087724

CERTNAS
001-33886

Dear Ms. Peters:

This is to certify that on December 13, 2007, The Nasdaq Stock Market (the "Exchange") received from Acorn Factor, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.01 per share

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Gary Sundick

PROCESSED
JAN 30 2008
THOMSON
FINANCIAL

END